

Senate Engrossed

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
Senate  
Forty-ninth Legislature  
Sixth Special Session  
2010

CHAPTER 3

# **SENATE BILL 1005**

AN ACT

AMENDING SECTION 43-1095, ARIZONA REVISED STATUTES; RELATING TO TAXABLE  
INCOME OF A NONRESIDENT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 43-1095, Arizona Revised Statutes, is amended to  
3 read:

4 43-1095. Taxable income of a nonresident

5 A. In computing Arizona taxable income a nonresident TAXPAYER, except  
6 a member of the armed forces, shall be allowed that percentage of the  
7 exemptions set forth in section 43-1043 which ~~his~~ THE TAXPAYER'S Arizona  
8 gross income is of ~~his~~ THE federal adjusted gross income.

9 B. In the case of a nonresident TAXPAYER the ~~deduction~~ STANDARD  
10 DEDUCTION ALLOWED IN SECTION 43-1041 AND THE ITEMIZED DEDUCTIONS allowed in  
11 section 43-1042 shall be allowed in the percentage which ~~his~~ THE TAXPAYER'S  
12 Arizona gross income is of ~~his~~ THE federal adjusted gross income.

13 Sec. 2. Requirements for enactment; two-thirds vote

14 Pursuant to article IX, section 22, Constitution of Arizona, this act  
15 is effective only on the affirmative vote of at least two-thirds of the  
16 members of each house of the legislature and is effective immediately on the  
17 signature of the governor or, if the governor vetoes this act, on the  
18 subsequent affirmative vote of at least three-fourths of the members of each  
19 house of the legislature.

20 Sec. 3. Retroactivity

21 This act applies retroactively to taxable years beginning from and  
22 after December 31, 2009.

APPROVED BY THE GOVERNOR FEBRUARY 9, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE FEBRUARY 9, 2010.